

IRISH LAND COMMISSION.

R E P O R T

OF THE

COMPTROLLER AND AUDITOR GENERAL

UPON THE

A C C O U N T

OF

THE IRISH LAND COMMISSION.

For the Year ended 31st March 1891;

TOGETHER WITH THE

A C C O U N T

FOR THE

Period from 22nd August 1881 to 31st March 1891.

C O N T E N T S.

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(Presented pursuant to Act 44 & 45 Vict. c. 49, s. 56.)

Ordered, by The House of Commons, to be Printed,
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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. An amount of 78,808 l. 15 s. 9 d., including interest, was repaid up to 31st March 1881, in respect of advances made in former years under the Land Law (Ireland) Act, 1881, leaving a capital balance outstanding at the same date, on account of such advances of 215,546 l. 14 s. 6 d.

Repayments under the Land Law (Ireland) Act, 1881.

2. Under the Purchase of Land (Ireland) Act, 1885, the amount advanced during the year was 1,168,804 l., compared with 1,137,295 l. for the year 1880-81.

Advances and repayments under the Purchase of Land (Ireland) Act, 1885.

The total advanced from the commencement of the Act up to the close of this account, was 6,218,847.

The repayments within the same period, including interest, amounted to 322,387 l. 0 s. 4 d., leaving the capital outstanding at the 31st March 1881, in respect of previous advances, 6,101,370 l. 19 s. 2 d.

3. Compared with a similar Return for 1880-81, the arrears shown on Collection Statement, No. 2, page 8, have fallen from +6 to 27 per cent. of the total amount receivable from borrowers within the year.

Repayments in arrears.

4. The orders of the Land Commissioners reducing instalments due from purchasers under the Land Act of 1881, which the 27th Section of the Land Law (Ireland) Act, 1887, required to be made, were, in the majority of cases, produced to my officers on the local audit of this account. No errors were discovered during the limited examination which it was found possible to give to the numerous calculations necessitated by the reduction of the instalments.

Orders under the Land Law (Ireland) Act, 1887.

5. The Land Commissioners exercised their powers of sale, during the year, in 14 cases, on account of default in repayments due from borrowers. The holdings were sold subject to the future payment of the respective annuities secured to the Land Commission.

Sales of holdings subject to charges.

In six instances the original landlord appears to have bought in the holding.

6. The Land Commissioners purchased 10 estates in 1880-81, for resale to tenants, at a total cost, including expenses, of 48,860 l. 7 s. 11 d.

Purchase of Estates for resale to tenants.

7. The 3rd Section of the Purchase of Land (Ireland) Act, 1885, in order to secure the repayment of advances made for the purchase of holdings, provides for the deposit with the Land Commission of an amount of not less than one-fifth of the loan, or for the retention of a like proportion of purchase money from vendors of holdings. From pages 12 and 13 of this account it appears that the net amount standing to the credit of Guarantee Deposits, exclusive of sums applicable to reduction of advances, is 1,061,591 l. 18 s. 8 d., in addition to the sum of 166,695 l. 13 s. 6 d., shown on page 13, as invested in the various securities detailed on page 10.

Accumulated Guarantee Deposits.

8. Upwards of 3,000 Conveyances and Charging Orders were inspected by my officers during the local audit in Dublin. They were greatly assisted in this work by the methodical manner in which the Record Keeper supplied them with deeds,

Inspection of deeds.

and by the cordial co-operation of the collector to the Land Commissioners. Only 18 deeds remained unproduced at the close of the audit; and some of these are cases of purchase in the Land Judges' Court. There is reason to believe, however, that in two instances deeds have been either lost or mislaid. In two other cases in which the Land Commission under Section 5 of the 1885 Act, bought estates in the Land Judges' Court, for resale, my officers requested to be furnished with the Conveyances in support of the accuracy of the purchase money charged in the accounts. They were informed that such conveyances had not been taken out. I am not acquainted with the exact circumstances which prevented the execution of the usual legal instrument, but it appears that the Land Commissioners vested the holdings on the estates, in these cases, in the tenants who had agreed to purchase, and charged such holdings with repayment of the advances made.

Amounts advanced
for Emigration,
1882-83 to 1890-91.

9. A statement is appended, prepared in my Department from the accounts of the Commissioners of Public Works (Ireland), showing the disposal of the sums advanced for emigration since the year 1882-83. The balance in the hands of the Commissioners on the 31st March 1891, applicable to that purpose, was £27 l. 2 s. 10 d.

Cash Balances.

10. The Cash Balance on the 31st March 1891 was, as shown by the Account, £75,066 l. 11 s. 10 d.

C. L. Ryan,

Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
6 January 1892.

STATEMENT of SUMS advanced for EMIGRATION Purposes from 1852-53 to 1890-91.

RECEIPTS.		PAYMENTS.			
	£. s. d.	Issues to Unions :	£. s. d.		£. s. d.
Received from Land Law Commissioners :		In 1852-53 - - -	86,432 4 7		
In 1853-54 - - - - -	1,000 - -	Less—Refunded - - -	11,488 6 8		63,947 1 2
" 1854-55 - - - - -	24,000 - -	In 1855-56 - - -	57,664 2 10		
" 1856-57 - - - - -	23,000 - -	Less—Refunded - - -	1,000 - -		56,664 2 10
" 1857-58 - - - - -	2,000 - -	In 1858-59 (Mr. Toke's Committee) - - -	255 10 -		
" 1859-60 - - - - -	2,800 - -	Less—Refunded - - -	48 - -		242 10 -
		In 1860-61 - - - - -	- - - -		208 - -
			£. s. d.		
		In 1861-62 - - - - -	4,719 8 1		
		Less—Refunded - - -	99 2 9		4,620 6 4
		In 1862-63 - - - - -	- - - -		40 - -
			£. s. d.		
		In 1863-64 - - - - -	1,644 15 1		
		Less—Refunded - - -	18 15 10		1,626 1 3
		In 1864-65 - - - - -	- - - -		56 16 4
		Expenses of Commission :	£. s. d.		
		1852-53 - - - - -	223 9 2		
		1853-54 - - - - -	2,188 6 7		
		1854-55 - - - - -	2,188 17 7		
		1855-56 - - - - -	41 9 6		
		1856-57 - - - - -	40 10 6		4,927 15 8
		Balance in hands of Commissioners of Public Works, Ireland, 31st March 1861			527 9 10
£.	124,000 - -		£.		124,000 - -

L.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION,
Dr. Acts 45 & 46 Vict. c. 47, 46 & 47 Vict. c. 43, 48 & 49 Vict. c. 73.

Section of the Act.	RECEIPTS.	—	TOTAL RECEIPTS within the Year.
—	To Balance on 1st April 1890	£. s. d.	£. s. d.
—	To Payments into Court (Sellers' Accounts):	—	50,901 18 3
1	Under the Land Law (Ireland) Act, 1881	—	251 2 3
—	To Advances Repaid (including Interest):	—	—
—	LAND LAW (IRELAND) ACT, 1881 (45 & 46 Vict. c. 47):	—	—
28	For Purchases by Tenants of their Holdings from their Landlords (Sections 34 and 35)	1,612 14 —	—
28	For Purchases by Tenants of their Holdings from the Land Commission (Section 36)	1,384 2 5	—
26	For Purchases by Persons other than Tenants (Section 37)	1 — —	—
29	In respect of Arrears of Rent, by Landlord, &c. (Section 26)	106 17 2	—
—	TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1885 (49 & 47 Vict. c. 43):	—	—
13	By Public Companies in respect of Purchases of Estates	3,269 9 2	—
—	PURCHASE OF LAND (IRELAND) ACT, 1885 (48 & 49 Vict. c. 73):	—	—
4	In respect of Advances of the whole Purchase Money	206,579 5 5	—
4	In respect of Advances of three-fourths of the Purchase Money for 49 years	6,371 3 7	—
4	In respect of Advances to Persons other than Tenants	25 5 6	—
30	To Sales of Holdings subject to Charges in respect of Advances made by the Land Commission	—	222,946 17 8
26, 27, and 34.	To Sales of Estates, Free Farms, &c. (including Expenses):	—	713 — —
—	Purchase Money, &c. (Capital)	—	47,303 — —
8 and 5 Act, 1885, and 19 Act, 1897.	To Guarantee Deposits:	—	—
—	Retained out of Purchase Money Advanced	314,352 — —	—
—	To be applied in reduction of Advances of the whole Purchase Money (as per contract)	3,903 — —	—
—	Other Deposits:	—	—
—	Ordinary Cash Deposits	2,500 — —	—
—	Dividends, &c. accrued on Investments at date of Purchase	633 16 4	—
—	Proceeds of Securities sold (vide Statement, No. IV. (1))	1,615 5 4	—
—	To Dividends, &c. on Guarantee Deposits Invested	—	223,943 — 8
—	To Miscellaneous Receipts:	—	—
34 and 36	Fees and Costs	—	654 17 8
31	To Her Majesty's Exchequer and the Local Loans Fund (National Debt Commissioners):	—	—
—	For loans for the purposes of the above-named Acts	—	940,000 — —
—	To Property and Income Tax (Act 25 & 27 Vict. c. 34)	—	637 18 6
10	To Savings Estate Accounts:	—	—
—	For Sums carried to Credit thereof for distribution, under Orders of the Court, among Mortgagees and others, as for investments, Dividends, &c.	93,701 10 8	—
—	For Proceeds of Securities sold (vide Statement, No. IV. (2))	4,712 18 10	—
—	—	—	100,417 18 1
—	ARREARS OF RENT (IRELAND) ACT, 1885 (48 & 49 Vict. c. 47):	—	—
—	To Advances Repaid (including Interest):	—	—
—	On account of Rent-charges in respect of Advances for Arrears of Rent (vide per contract)	—	1,118 4 10
—	—	£.	1,308,176 4 10

The Irish Land Commission,
10 May 1891.

E. F. Gresham, Accountant.

under the Provisions of the LAND LAW (IRELAND) ACT, 1881 (44 & 45 Vict. c. 49), the
and 50 & 51 Vict. c. 16, for the Year ended the 31st March 1891.

Cr.

Section of the Act.	EXPENDITURE.	—	TOTAL PAYMENTS within the Year.
1	By Payments out of Court (Solicitors' Accounts): Under the Land Law (Ireland) Act, 1881 - - - - - Under the Arrears of Rent (Ireland) Act, 1882 - - - - -	£. s. d. 251 2 2 25 10 -	£. s. d. 276 12 2
2	By Advances: PURCHASE OF LAND (IRELAND) ACT, 1884 (48 & 49 Vict. c. 75): To Tenants, of the whole Purchase Money (less Guarantee Deposits in Cash applied in reduction thereof) - - - - -	1,055,615 - - 65,245 - -	1,120,860 - -
4	To Tenants, of three-fourths of the Purchase Money for 45 Years - - - - -	107 - -	1,120,860 - -
7	To Persons other than Tenants, of one-half the Purchase Money - - - - -	—	1,120,860 - -
39	By Sums applied out of the Proceeds of Sales of Holdings subject to charges in respect of Advances made by the Land Commission - - - - -	—	1,120,860 - -
26 and 29	By Purchases of Estates (including Redemption of Incumbrances and Expenses): Purchase Money, &c. (Capital) - - - - -	—	45,360 7 11
10 (Act 1887.)	By Guarantee Deposits: Invested in Securities (vide Statement, No. IV. (1)) - - - - -	57,320 15 5	57,320 15 5
3	Repaid - - - - -	575 - -	57,320 15 5
3	Voluntarily applied in reduction of Advances of the whole Purchase Money - - - - -	2,745 - -	57,320 15 5
5	Applied towards discharge of Irrecoverable Debts - - - - -	350 15 11	57,320 15 5
2	By Dividends and Interest on Guarantee Deposits: Interest at 5 per cent. per annum (per Section 5, Act 65 & 46 Vict. c. 75) - - - - -	27,807 5 10	57,320 15 5
—	Dividends (per centum) on Guarantee Deposits, invested under Section 29 (Act 50 & 51 Vict. c. 16) - - - - -	4,340 12 11	57,320 15 5
—	By Miscellaneous Payments: Fees and Costs (Payments made thereon) - - - - -	—	55 9 11
54	By Her Majesty's Exchequer and the Local Loans Fund (National Debt Commissioners): For Amount paid over thereon - - - - -	—	181,006 17 1
—	By Property and Income Tax (Act 16 & 17 Vict. c. 54) - - - - -	—	687 15 8
10	By Sundry Estate Accounts: For Payments to Mortgagees and others, made out of Sums carried to Credit (as per account) - - - - -	75,725 15 5	75,725 15 5
—	For Amount invested in Securities (vide Statement, No. IV. (2)) - - - - -	4,543 7 5	75,725 15 5
—	ARREARS OF RENT (IRELAND) ACT, 1882 (46 & 47 Vict. c. 47). By the Irish Church Temporalities Account: For transfer of Sums received per centum, in repayment of Advances under Section 16 (the Advances having been made out of Money borrowed on the security of the Irish Church Temporalities Fund) - - - - -	—	1,623 15 -
—	By Balance on the 1st March 1891: Bank Balances: Cash Account - - - - - Drawing Account - - - - - —,—Outstanding Orders - - - - - Bal.—Accounts, &c. (Cr.) - - - - -	£. s. d. 75,969 6 7 11,567 1 5 67,815 8 - 11,535 16 1 75,677 14 11 171 - 1	75,969 6 7 11,567 1 5 67,815 8 - 11,535 16 1 75,677 14 11 171 - 1
—	£.	1,606,175 4 10	1,606,175 4 10

*R. J. Lynch,
John George MacCarthy,* Irish Land Commissioners.

I certify that this Account has been examined under my direction, and, subject to the observations contained in the foregoing Report, is correct.

Examined,
C. Howe Stanley,

C. E. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

II.—COLLECTION STATEMENT.

REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Amount due 1st April 1890.	Rental.	TOTAL.	Received (vide Account, p. 8).	Amount Capitalized under Land Act, 1885, Section 27.	Amount due 31st March 1891.
LAND LAW (IRELAND) ACT, 1881.	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
For Purchases by Tenants from their Landlords (24th and 25th Sections) -	552 12 6	7,566 10 10	8,118 6 4	7,853 14 -	—	580 9 4
For Purchases by Tenants from the Land Commission (36th Section) -	86 17 6	1,316 1 8	2,003 10 1	1,894 2 8	—	88 10 8
For Purchases by other than Occupying Tenants (25th Section) -	—	4 15 -	4 15 -	1 - -	—	3 15 -
In respect of Advances of Rent (30th Section) -	122 17 6	140 8	268 5 8	106 17 3	—	221 8 8
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchases of Estates by Public Com- panies (12th Section) -	5,847 11 5	1,946 11 -	4,706 2 5	5,206 9 2	—	5,402 16 1
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (See Guarantees Deposited in Cash) -	4,734 8 8	204,869 18 10	209,603 2 8	204,510 8 5	—	4,828 16 10
To Tenants, of three-fourths of the Pur- chase Money for 49 years (6th Section) -	156 18 -	6,464 18 5	6,620 11 3	6,371 8 7	—	256 7 7
To Persons other than Occupying Tenants, of one-half of the Purchase Money (7th Section) -	8 12 6	21 8 7	29 10 1	28 3 8	—	- 13 7
TOTALS - - - £.	8,589 15 9	222,016 2 1	231,334 17 10	222,346 17 3	—	8,784 - 7

IIA.—COLLECTION STATEMENT.

REPAYMENT OF ADVANCES.—Terminable Annuities, including Interest, under the
ARREARS OF RENT (IRELAND) ACT, 1882.

ADVANCES.	Amount due 1st April 1890.	Rental.	TOTAL.	Received (vide Account, p. 8).	Received or Written Off.	Amount due 31st March 1891.
	£ s d	£ s d	£ s d	£ s d		£ s d
In respect of Arrears of Rent (34th Section) - - -	1,788 8 4	1,368 19 2	3,156 7 6	1,115 4 10	—	2,004 2 6

IIB.—COLLECTION STATEMENT.

RENTS.—Estates Purchased pursuant to Section 5 of the PURCHASE OF LAND (IRELAND)
ACT, 1885.

	Amount due 1st April 1890.	Rental.	TOTAL.	Received.	Received or Written Off.	Amount due 31st March 1891.
		£ s d	£ s d			£ s d
Rents of Unsold Holdings - - -	—	18 8 -	18 8 -	—	—	18 8 -

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me in respect of Terminable Annuities, in repayment of advances and for interest, under the Land Law (Ireland) Act, 1881, the Tramways and Public Companies (Ireland) Act, 1883, the Purchase of Land (Ireland) Act, 1885, and the Arrears of Rent (Ireland) Act, 1882, and for Rents, include the whole amounts received or receivable by me in respect thereof for the year ended 31st March 1892.

(Signed) *Geoffrey Ashmeade Esq.*
Superintendent, Church Property and Collection Department.

III.—STATEMENT of CAPITAL BALANCES in respect of Advances made under the LAND LAW (IRELAND) ACT, 1881, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, and the PURCHASE OF LAND (IRELAND) ACT, 1885.

ADVANCES.	Balance Outstanding 1st April 1890.	Advanced within the Year (vide Account, p. 7).	TOTAL.	Received within the Year (Principal).	Repaid or Written Off.	Balance Outstanding 31st March 1891.
LAND LAW (IRELAND) ACT, 1881.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.
For Purchases by Tenants from their Landlords (24th and 26th Sections) -	178,708 4 3	—	178,708 4 3	3,381 17 5	—	175,326 8 10
For Purchases by Tenants from the Land Commission (26th Section) -	44,800 16 8	—	44,800 16 8	208 5 7	—	44,594 10 2
For Purchases by Persons other than Occupying Tenants (27th Section) -	85 2 7	—	85 2 7	— 7 1	—	85 15 4
In respect of Arrears of Rent (26th Section) -	1,116 8 11	—	1,116 8 11	88 8 6	—	1,028 0 5
TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883.						
For Purchase of Estates by Public Companies (12th Section) -	40,328 - 8	—	40,328 - 8	648 8 1	—	39,679 12 7
PURCHASE OF LAND (IRELAND) ACT, 1885.						
To Tenants, of the whole Purchase Money (2nd Section) (less Guarantee Deposits in Cash) -	4,848,551 11 2	1,085,948 - -	5,934,499 11 2	47,780 8 4	—	5,982,230 7 10
To Tenants, of three-fourths of the Purchase Money for 49 years (4th Section) -	187,668 8 10	48,948 - -	236,617 8 10	1,468 8 7	—	185,149 0 3
To Persons other than Tenants, of one-half of the Purchase Money -	477 15 2	107 - -	584 15 2	8 8 1	—	575 6 1
TOTALS -	£ 5,036,817 4 4	£ 1,086,054 - -	£ 6,122,871 4 4	50,256 16 8	—	£ 6,173,225 8 8

III A.—STATEMENT of CAPITAL BALANCES in respect of Advances under the ARREARS OF RENT (IRELAND) ACT, 1882 (SECTION 16).

ADVANCES.	Balance Outstanding 1st April 1890.	Advanced within the Year.	TOTAL.	Received within the Year (Principal).	Repaid or Written Off.	Balance Outstanding 31st March 1891.
In respect of Arrears of Rent (16th Section) -	£ s. d. 24,348 17 2	—	£ s. d. 24,348 17 2	£ s. d. 485 2 11	—	£ s. d. 23,863 15 1

E. J. Gwynne,
Accountant, Irish Land Commission.

IV.—STATEMENTS of SECURITIES held by the IRISH LAND COMMISSION.

(1.) In respect of GUARANTEE DEPOSITS Invested pursuant to Section 10 of the LAND LAW (IRELAND) ACT, 1887 (50 & 51 Vict. c. 33).

NATURE OF SECURITY.	Balance on 31st April 1890.	Forfeited, &c., in the Year 1890-91.	TOTAL.	Sold, Transferred, &c., in the Year 1890-91.	Balance on 31st March 1891.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New 3½ Per Cent. Guaranteed Stock - - - - -	- - - - -	417 - 0	417 - 0	- - - - -	417 - 0
India 3 Per Cent. Stock - - - - -	4,919 4 6	- - - - -	4,919 4 6	- - - - -	4,919 4 6
India 3½ Per Cent. Stock - - - - -	111 7 4	3,649 12 2	3,760 9 6	- - - - -	3,871 9 2
Bank of England Stock - - - - -	4,629 8 7	417 11 2	5,046 9 9	- - - - -	4,629 8 7
Bank of Ireland Stock - - - - -	5,000 0 0	25,000 10 2	30,000 10 2	37 10 11	24,962 9 1
Metropolitan Board of Works 3 Per Cent. Guaranteed Stock - - - - -	4,919 12 6	- - - - -	4,919 12 6	- - - - -	4,919 12 6
Midland Great Western Railway Company 4 Per Cent. Debenture Stock - - - - -	14,710 - -	- - - - -	14,710 - -	- - - - -	14,710 - -
Midland Great Western Railway Company 4½ Per Cent. Debenture Stock - - - - -	- - - - -	1,330 - -	1,330 - -	- - - - -	1,330 - -
Midland Great Western Railway Company 5½ Per Cent. Debenture Stock - - - - -	- - - - -	1,601 - -	1,601 - -	- - - - -	1,601 - -
Deakin, Widdow, and Wethered Railway Company 4 Per Cent. Debenture Stock - - - - -	18,811 - -	- - - - -	18,811 - -	- - - - -	18,811 - -
Deakin, Widdow, and Wethered Railway Company 5 Per Cent. Preference Stock (at 100) - - - - -	- - - - -	700 - -	700 - -	- - - - -	700 - -
Deakin and Northern Counties Railway Company 4 Per Cent. Debenture Stock - - - - -	1,400 - -	1,000 - -	2,400 - -	- - - - -	2,400 - -
Deakin and County Down Railway Company 4 Per Cent. Preference Stock - - - - -	- - - - -	840 - -	840 - -	- - - - -	840 - -
Great Southern and Western Railway Company 4 Per Cent. Debenture Stock - - - - -	19,900 - -	1,600 - -	21,500 - -	- - - - -	21,500 - -
Great Southern Railway Company (Limited) 4 Per Cent. Debenture Stock - - - - -	800 - -	847 - -	1,647 - -	- - - - -	1,647 - -
Great Southern Railway Company (Limited) 4 Per Cent. Preference Stock - - - - -	500 - -	- - - - -	500 - -	- - - - -	500 - -
Half Vale Railway Company 4 Per Cent. Preference Stock - - - - -	9,647 - -	- - - - -	9,647 - -	- - - - -	9,647 - -
London, Tilbury, and Southend Railway Company 4 Per Cent. Preference Stock - - - - -	700 - -	- - - - -	700 - -	- - - - -	700 - -
London, Tilbury, and Southend Railway Company 4 Per Cent. Preference Stock (at 100) - - - - -	700 - -	- - - - -	700 - -	- - - - -	700 - -
Great Western Railway Company (Limited) 4 Per Cent. Debenture Stock - - - - -	811 - -	- - - - -	811 - -	- - - - -	811 - -
London and South Western Railway Company 4 Per Cent. Preference Stock (at 100) - - - - -	- - - - -	811 - -	811 - -	- - - - -	811 - -
London and South Western Railway Company 5 Per Cent. Guaranteed Stock - - - - -	- - - - -	1,344 - -	1,344 - -	3,166 - -	- - - - -
Great Northern Railway Company 4 Per Cent. Debenture Stock - - - - -	- - - - -	111 - -	111 - -	- - - - -	111 - -
£.	77,949 12 -	27,349 4 7	105,298 6 7	3,382 18 11	101,916 4 6

(2.) STANDING to Credit of SUNDRY ESTATE ACCOUNTS in the Books of the IRISH LAND COMMISSION.

NATURE OF SECURITY.	Balance on 31st April 1890.	Forfeited, &c., in the Year 1890-91.	TOTAL.	Sold, &c., in the Year 1890-91.	Balance on 31st March 1891.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New 3½ Per Cent. Guaranteed Stock - - - - -	5,619 11 4	1,727 12 1	7,346 13 5	5,510 12 -	1,836 11 4
India 3 Per Cent. Stock - - - - -	1,074 11 8	- - - - -	1,074 11 8	1,074 11 8	- - - - -
Bank of Ireland Stock - - - - -	100 1 12	200 - 10	300 1 2	210 - 12	90 0 0
Midland Great Western Railway Company 4 Per Cent. Debenture Stock - - - - -	700 - -	- - - - -	700 - -	- - - - -	700 - -
Great Southern and Western Railway Company 4 Per Cent. Debenture Stock - - - - -	11,421 - -	- - - - -	11,421 - -	8,350 - -	3,071 - -
Great Southern and Western Railway Company 4 Per Cent. Preference Stock - - - - -	100 - -	- - - - -	100 - -	- - - - -	100 - -
London and North Western Railway Company 4 Per Cent. Debenture Stock - - - - -	1,100 - -	- - - - -	1,100 - -	- - - - -	1,100 - -
Deakin and County Down Railway Company 4 Per Cent. Debenture Stock - - - - -	700 - -	- - - - -	700 - -	- - - - -	700 - -
Deakin, Widdow, and Wethered Railway Company 4 Per Cent. Debenture Stock - - - - -	1,100 - -	- - - - -	1,100 - -	- - - - -	1,100 - -
Deakin, Widdow, and Wethered Railway Company 4 Per Cent. Preference Stock - - - - -	40 - -	- - - - -	40 - -	- - - - -	40 - -
Great Southern Railway Company (Limited) 4 Per Cent. Preference Stock - - - - -	800 - -	- - - - -	800 - -	- - - - -	800 - -
Great Southern Railway Company (Limited) 4 Per Cent. Debenture Stock - - - - -	1,700 - -	3,319 - -	5,019 - -	- - - - -	5,019 - -
Arthur Johnston, Son & Co. (Limited), 5 Per Cent. Preference Stock - - - - -	70 - -	- - - - -	70 - -	- - - - -	70 - -
Deposit Account Bank of Ireland - - - - -	- - - - -	447 - -	447 - -	- - - - -	447 - -
£.	25,000 0 0	5,774 12 1	30,774 12 1	15,045 4 1	15,729 17 0

IV.—STATEMENTS of Securities held by the Irish Land Commission—continued.

(3.) SUMMARY of BALANCES on the 31st March 1891.

NATURE OF SECURITY.	In respect of			Total.
	Cumulative Deposits.	Ordinary Estate Accounts.	Amount payable in future by Act No. 4 of 1881, c. 32.	
New 1½ Per Cent. Consolidated Stock - - - - -	£. s. d. 417 - 8	£. s. d. 1,044 15 8	£. s. d. 295,226 12 12	£. s. d. 296,688 18 8
10 per 3 Per Cent. Stock - - - - -	8,558 4 8	- - -	3,788 8 4	12,346 8 0
India 1½ Per Cent. Stock - - - - -	5,669 8 6	- - -	61,718 6 6	67,387 12 -
Bank of England Stock - - - - -	4,869 8 4	- - -	- - -	4,869 8 4
Bank of Ireland Stock - - - - -	14,129 12 7	886 1 10	5,719 8 6	19,735 12 3
Metropolitan Board of Works 2 Per Cent. Consolidated Stock - - -	5,869 12 6	- - -	- - -	5,869 12 6
Midland Great Western Railway Company 4 Per Cent. Debenture Stock - - - - -	14,700 - -	751 - -	- - -	15,451 - -
Midland Great Western Railway Company 4½ Per Cent. Debenture Stock - - - - -	5,680 - -	- - -	- - -	5,680 - -
Midland Great Western Railway Company 4 Per Cent. Debenture Stock - - - - -	3,681 - -	- - -	- - -	3,681 - -
Midland Great Western Railway Company 4 Per Cent. Preference Stock - - - - -	- - -	- - -	1,508 - -	1,508 - -
Edwin, Widdow, and Warfield Railway Company 4 Per Cent. Debenture Stock - - - - -	16,611 - -	48 - -	- - -	16,659 - -
Edwin, Widdow, and Warfield Railway Company 4½ Per Cent. Debenture Stock - - - - -	- - -	3,180 - -	- - -	3,180 - -
Edwin, Widdow, and Warfield Railway Company 8 Per Cent. Preference Stock (of 1867) - - - - -	750 - -	- - -	- - -	750 - -
Edwin and Northern Counties Railway Company 4 Per Cent. Debenture Stock - - - - -	8,551 - -	- - -	- - -	8,551 - -
Edwin and County Down Railway Company 8 Per Cent. Debenture Stock - - - - -	- - -	710 - -	- - -	710 - -
Edwin and County Down Railway Company 8 Per Cent. Preference Stock - - - - -	340 - -	- - -	- - -	340 - -
Great Southern and Western Railway Company 4 Per Cent. Debenture Stock - - - - -	- - -	280 - -	- - -	280 - -
Great Southern and Western Railway Company 4 Per Cent. Debenture Stock - - - - -	12,800 - -	8,585 - -	678 - -	22,063 - -
Great Southern and Western Railway Company 4 Per Cent. Debenture Stock - - - - -	1,667 - -	2,688 - -	- - -	4,355 - -
Great Southern Railway Company (Ireland) 8 Per Cent. Debenture Stock - - - - -	300 - -	- - -	- - -	300 - -
Great Southern Railway Company (Ireland) 4½ Per Cent. Preference Stock - - - - -	- - -	300 - -	- - -	300 - -
Great Southern Railway Company 4 Per Cent. Preference Stock - - -	2,667 - -	- - -	- - -	2,667 - -
London, Tilbury, and Southend Railway Company 4 Per Cent. Preference Stock - - - - -	730 - -	- - -	- - -	730 - -
London, Tilbury, and Southend Railway Company 4 Per Cent. Preference Stock (of 1887) - - - - -	730 - -	- - -	- - -	730 - -
Great Western Railway Company (England) 4 Per Cent. Debenture Stock - - - - -	868 - -	- - -	- - -	868 - -
London and South Western Railway Company 4 Per Cent. Preference Stock (of 1881) - - - - -	818 - -	- - -	- - -	818 - -
London and North Western Railway Company 4 Per Cent. Debenture Stock - - - - -	- - -	1,309 - -	- - -	1,309 - -
North British Railway Company (England) 4 Per Cent. Debenture Stock - - - - -	- - -	- - -	3,320 - -	3,320 - -
Great Indian Peninsula Railway Company 8 Per Cent. Debenture Stock - - - - -	118 - -	- - -	- - -	118 - -
Arthur Guinness, Son, & Co. (Limited) 6 Per Cent. Preference Stock - - - - -	- - -	78 - -	- - -	78 - -
Deposit Account Bank of Ireland - - - - -	- - -	667 - -	16,647 8 -	17,314 8 -
£.	20,596 4 8	22,667 17 5	295,345 12 6	418,610 12 9

E. P. Curran,
Auditor, Irish Land Commission.

V.—ACCOUNT OF THE RECEIPTS AND EXPENDITURE of the IRISH LAND COMMISSION, under
Dr. Vict. c. 47, 46 & 47 Vict. c. 43, 48 & 49 Vict. c. 73, and 50 & 51 Vict. c. 16,

Section of the Act.	RECEIPTS.	22nd August 1881 to 31st March 1882.	1st April 1882 to 31st March 1883.	TOTAL RECEIPTS from 22nd August 1881 to 31st March 1883.
—	To Balances, viz.: On 22nd August 1881 - - - - - On 1st April 1882 - - - - -	£ s. d. — —	£ s. d. 58,563 18 2	£ s. d. — —
1	To Payments into Court (Sellers' Accounts): Under the Land Law (Ireland) Act, 1881 - - Under the Arrears of Rent (Ireland) Act, 1882 - -	5,292 5 5 13,518 2 10	583 5 5 —	5,875 10 5 13,518 2 10
28	To Advances Repaid (including Interest): LAND LAW (IRELAND) ACT, 1882 (44 & 45 Vict. c. 49): For Purchases by Tenants of their Holdings from their Landlords (Sections 54 and 55) - - -	55,505 18 -	7,828 14 -	63,334 7 -
29	For Purchases by Tenants of their Holdings from the Land Commission (Section 56) - - -	15,699 13 9	1,294 2 5	16,993 16 2
29	For Purchases by Persons other than Tenants (Section 57) - - - - -	184 18 7	1 - -	185 18 7
58	In respect of Arrears of Rent: (1) By Landlord, &c. (Section 95) - - - (2) By Charge on the Irish Church Fund, per Act 45 & 46 Vict. c. 47, s. 18 (note per centum) -	1,267 2 1 16,331 1 3	366 17 2 —	1,633 18 3 16,331 1 3
23	TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1881 (44 & 45 Vict. c. 48): By Public Companies in respect of Purchases of Estates - - - - -	6,479 6 5	2,893 8 2	9,372 14 7
4	PURCHASE OF LAND (IRELAND) ACT, 1881 (45 & 46 Vict. c. 73): In respect of Advances of the whole Purchase Money in respect of Advances of three-fourths of the Purchase Money for 45 years - - - In respect of Advances to Persons other than Tenants - - -	267,696 10 2 16,737 8 6 28 8 11	264,510 8 8 6,371 8 7 96 8 6	532,246 18 7 16,906 12 6 42 12 5
30, 31, and 34	To Sales of Holdings subject to Charges in respect of Advances made by the Land Commission - - -	1,041 - 4	750 - -	1,791 - 4
8 and 9, Act, 1845, and 10 Act, 1887.	To Sales of Estates, For Farm Rents, &c. (including Expenses): Purchase Money, &c. (Capital) - - - - -	216,614 1 4	47,822 - -	264,436 1 4
—	To Guarantees Deposits: Retained out of Purchase Money Advanced - - To be applied in reduction of Advances of the whole Purchase Money (as per centum) - - - - -	687,643 - - 15,000 - -	216,282 - - 3,809 - -	1,263,925 - - 18,809 - -
—	Other Deposits: (1) Ordinary Cash Deposits - - - - - (2) Dividends, &c. accrued on Investments at date of Purchase - - - - - Proceeds of Securities sold - - - - -	15,210 - - 689 4 7 794 17 8 8,940 14 10	3,860 - - 433 14 4 3,815 6 4 4,240 12 11	16,070 - - 1,122 18 12 7,630 8 10 8,061 7 9
34 and 35	To Dividends, &c. on Guarantees Deposits invested - -	8,940 14 10	4,240 12 11	13,181 6 5
—	To Miscellaneous Receipts: Fees and Costs - - - - -	8,243 18 -	604 17 8	8,848 15 8
58	To Her Majesty's Exchequer and the Local Loans Fund (National Debt Commissioners): For Issues for the purposes of the above-mentioned Acts - - - - -	6,554,000 - -	950,000 - -	7,504,000 - -
—	To Property and Income Tax (Act 18 & 19 Vict. c. 34) - -	1,167 1 2	667 18 8	1,834 14 6
33	To Sundry Estate Accounts: For Fees earned to credit thereof for distribution, under Orders of the Court, among Mortgagees and others, or for Investment - - - - - For proceeds of Securities sold - - - - -	334,832 19 11 24,796 14 1	56,701 19 3 4,718 18 10	391,533 18 4 29,514 12 11
—	ARREARS OF RENT (IRELAND) ACT, 1882 (46 & 47 Vict. c. 47): To the Irish Church Temporalities Account: For Amount transferred to provide for Payments to be made, under the Order of the Commissioners, for the purposes of the above Act, which Payments are to be charged primarily upon the Irish Church Temporalities Fund - - - - -	500,000 - -	—	500,000 - -
—	To Advances Repaid (including Interest): On account of Rents charged on respect of Advances for Arrears of Rent (note per centum) - - -	7,442 14 12	1,118 4 10	8,560 18 6
	£.	7,598,594 4 11	1,406,178 4 10	9,004,772 8 11

The Irish Land Commission,
25 May 1883.

R. F. Grealley, Accountant.

the Provisions of the LAND LAW (IRELAND) ACT, 1881 (44 & 45 Vict. c. 49), the Acts 45 & 46 for the Period from 22nd day of AUGUST 1881 to 31st day of March 1891.

Cr.

Section of the Act.	EXPENDITURE.	From August 1881 to 31st March 1890.	2nd April 1890 to 31st March 1891.	TOTAL PAYMENTS FROM 22nd August 1881 to 31st March 1891.
1	By Payments out of Court (Sellers' Accounts):	£ s. d.	£ s. d.	£ s. d.
—	Under the Land Law (Ireland) Act, 1881	8,990 19 3	331 9 2	9,321 8 5
—	Under the Arrangements of Rent (Ireland) Act, 1881	31,462 16 3	85 10 —	31,547 6 3
25 and 35	By Advances:			
—	LAND LAW (IRELAND) ACT, 1881 (44 & 45 Vict. c. 49):			
—	For Purchases by Tenants of their Holdings from their Landlords	161,423 — —	—	161,423 — —
26	For Purchases by Tenants of their Holdings from the Land Commission	48,313 — —	—	48,313 — —
27	For Purchases by the Public of Holdings not sold to Tenants	518 — —	—	518 — —
28	To Landlords, in respect of Arrears of Rent in certain cases	13,758 10 11	—	13,758 10 11
29	TRANSPORT AND PUBLIC COMPANIES (IRELAND) ACT, 1883 (46 & 47 Vict. c. 48):			
—	To Public Companies for the Purchase of Estates (Section 17)	43,200 — —	—	43,200 — —
30	PURCHASE OF LAND (IRELAND) ACT, 1883 (46 & 47 Vict. c. 53):			
—	To Tenants, of the whole Purchase Money (as Guarantees Deposits in Cash, applied in relation thereto)	6,568,003 — —	1,061,448 — —	7,629,451 — —
—	To Tenants, of three-fourths of the Purchase Money for 48 years	161,866 — —	63,569 — —	225,435 — —
—	To Tenants other than Tenants of one-half the Purchase Money	481 — —	307 — —	788 — —
31	By Sums applied out of the Proceeds of Sales of Holdings subject to Charges in respect of Advances made by the Land Commission	493 17 10	1,183 18 1	1,676 15 11
32 and 34	By Purchases of Estates (including Redemption of Incumbrances not Extinguished):			
—	Purchase Money, &c. (Capital)	814,493 15 13	48,960 7 31	863,453 12 10
10 (Act 1887)	By Guarantees Deposits:			
—	Invested in Securities	199,008 11 —	87,561 16 6	286,569 27 6
—	Repaid	488 — —	375 — —	863 — —
—	Voluntarily applied in reduction of Advances of the whole Purchase Money	13,367 — —	5,749 — —	19,116 — —
—	Applied towards discharge of Irrecoverable Debts	3,273 15 8	683 16 31	3,956 12 7
3	By Dividends and Interest on Guarantees Deposits:			
—	Interest at the Rate of 5 per Cent. per Annum, per Act 45 & 46 Vict. c. 53 (Section 17)	68,807 13 8	27,607 6 10	96,414 19 8
—	Dividends on Guarantees Deposits (invested in Securities, per Act 46 & 47 Vict. c. 53, s. 12 (vide per centum))	8,660 14 10	6,160 12 11	14,820 26 11
—	By Miscellaneous Payments:			
—	Fees and Costs (Payments made Generally)	1 7 10	88 8 31	89 15 11
34	By Her Majesty's Exchequer and the Local Loans Fund (National Debt Commissioners):			
—	For Amount paid over thereto	364,143 16 8	349,086 17 1	713,229 13 9
—	By Property and Income Tax (Act 16 & 17 Vict. c. 84)	1,244 15 8	587 18 3	1,831 14 11
35	By Sundry Estate Accounts:			
—	For Payments to Mortgagees and others, made out of Sums carried to Credit, at per centum	801,896 13 11	76,778 18 2	878,674 11 3
—	For Amount invested in Securities	68,878 8 8	4,845 7 8	73,723 16 6
—	ARRANGEMENT OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47):			
—	By Payments to, or for the benefit of, Landlords, in settlement of Arrears of Rent (Section 1)	761,880 — 4	—	761,880 — 4
—	By Advances to Landlords in respect of Arrears of Rent (Section 16)	37,008 8 11	—	37,008 8 11
—	By the Commissioners of Public Works, Ireland:			
—	For Payments to them (not exceeding 100,000 £) to provide for Grants for Reclamation and Malaria purposes (Section 20, and 46 & 47 Vict. c. 48, s. 15)	184,000 — —	—	184,000 — —
—	By Sums charged under the 47th Section of the Land Law (Ireland) Act, 1881, amended, and the principal Sums outstanding, charged on the Irish Church Temporalities Fund (Section 16)	16,861 1 5	—	16,861 1 5
—	By the Irish Church Temporalities Account:			
—	For transfer of Sums received per contra, in repayment of Advances under Section 16 (the Advances having been made out of Sums borrowed on the security of the Irish Church Temporalities Fund)	6,880 4 6	1,680 30 —	8,560 14 6
—	By Balances at the close of the preceding Account:			
—	On the 22nd August 1880	7,472,134 8 6	4,380,465 16 —	11,852,599 14 6
—	On the 31st March 1891	86,641 16 8	78,060 11 30	164,701 28 18
—		£ 7,558,775 4 11	£ 4,458,525 4 30	£ 12,017,300 12 7

J. J. Lynch, John George MacCarthy, Irish Land Commissioners.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the foregoing Report, is correct.

Examined,
C. H. Ross, Secretary.

C. E. Ross,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.